

EXHIBIT 6

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August 17, 2006

Messrs Joseph Nicholson and David Camhi
American Securities
666 Third Avenue
New York, NY 10017

Re: PJ Associates
Profit Sharing Plan

Dear Joe and David:

As we discussed, please liquidate our entire interest in PJ Associates on or about September 1, 2006 and wire me the funds. The wiring instructions will follow. Also, please send me the documents each of us is required to fill out to have an IRA invest in PJ Associates and contact information for Bear Stearns whom you suggested can act as the IRA custodian for these accounts.

Sincerely

Joel S. Hirschtritt
Trustee

cc: David P. Steinmann, Esq.
Michael G. Tannenbaum, Esq.
Ms. Lisa Maline